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Quarterly Summary of State and Local Tax Revenue

January-March 1981

Tax collections of State and local governments totaled \$234.9 billion during the 12 months ended with March 1981, an increase of 8.4 percent over the amount collected during the 12 months ended March 1980. State tax collections totaled \$145.1 billion, up 8.3 percent, during this period and local government taxes amounted to \$89.8 billion, an increase of 8.6 percent. Table A provides a summary by type of tax.

During the first quarter of calendar 1981, collections of State and local taxes amounted to \$61.5 billion. Compared to the

corresponding quarter of 1980, this is a rise of \$5.1 billion, or 8.9 percent. Table 1 shows amounts for the current quarter and prior quarters since 1976.

Table 3 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 3 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

Table A. Twelve-Month State and Local Tax Collections: March 1981 and 1980

| Type of tax | Amount (in millions of dollars) 12 months ended with March | | Percent change |
|--|--|---------|----------------|
| | 1981 | 1980 | |
| Total..... | 234,857 | 216,624 | 8.4 |
| Property..... | 71,572 | 66,782 | 7.2 |
| Other than property..... | 163,285 | 149,842 | 9.0 |
| General sales and gross receipts..... | 53,729 | 50,576 | 6.2 |
| Motor fuel..... | 9,781 | 9,906 | -1.3 |
| Tobacco product sales..... | 3,959 | 3,855 | 2.7 |
| Alcoholic beverage sales..... | 2,691 | 2,608 | 3.2 |
| Individual income..... | 44,549 | 40,261 | 10.7 |
| Corporation net income..... | 14,125 | 13,072 | 8.1 |
| Motor vehicle and operators' licenses..... | 5,832 | 5,644 | 3.3 |
| All other..... | 28,619 | 23,920 | 19.6 |

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INTRODUCTION

TAX COLLECTIONS ADJUSTED FOR SEASONAL VARIATION

State and local government taxes are subject to numerous influences which affect the level of collections from quarter to quarter. Included among these are factors which affect the long-term pattern of tax revenue, such as tax rate changes, adjustments by legislation or legal rulings in the coverage of particular taxes, the imposition of a specific tax by additional governments, or general economic growth.

Over shorter time spans, tax collections are influenced by the method of tax administration and collection, as well as by institutional factors. For example, the traditional payment of property taxes late in the calendar year is reflected in the significant jump of actual property tax revenue during the fourth quarter annually. Likewise, the existence of filing dates early in the calendar year is a factor in the collection pattern of individual income taxes.

Factors such as these result in the existence of repetitive intrayear fluctua-

tions in the collection pattern of particular taxes. Such seasonal fluctuations often make quarter-to-quarter comparisons of tax collection amounts difficult.

The process of seasonal adjustment is used to identify and remove such short-term systematic fluctuations from the quarterly figures. Long-term trend and cyclical movements, as well as irregular fluctuations, are left intact by the adjustment process. The comparison of tax collections in successive quarters is more meaningful, as the underlying long-term movement of the data is more easily observed. Similarly, any erratic or unusual short-term behavior in the tax collection pattern is more clearly revealed in the seasonally adjusted series, providing a basis for study of the causes of such behavior.

On a seasonally adjusted basis, State and local government tax collections amounted to \$61.4 billion during the first quarter of calendar 1981. This is a 2.3 percent increase over the \$60.1 billion collected during the previous quarter. Table B provides a summary of State and local tax collections adjusted to remove seasonal variation.

Table B. Seasonally Adjusted Tax Collections, First Quarter 1981 and Prior Periods

| Type of tax | Seasonally adjusted collections (millions of dollars) | | | Percentage change, tax collections in 1st quarter 1981 from-- | |
|---------------------------------------|---|-------------|-------------|---|------------------|
| | 1981 | 1980 | | | |
| | 1st quarter | 4th quarter | 1st quarter | 4th quarter 1980 | 1st quarter 1980 |
| Total..... | \$61,431 | \$60,077 | \$56,461 | 2.3 | 8.8 |
| Property..... | 19,308 | 18,241 | 17,442 | 5.8 | 10.7 |
| Other than property..... | 42,123 | 41,836 | 39,019 | 0.7 | 8.0 |
| General sales and gross receipts..... | 13,785 | 13,630 | 13,187 | 1.1 | 4.5 |
| Individual income..... | 11,608 | 11,294 | 10,628 | 2.8 | 9.2 |
| Corporation net income..... | 3,473 | 3,682 | 3,160 | -5.7 | 9.9 |
| Motor fuel..... | 2,498 | 2,496 | 2,486 | 0.1 | 0.5 |
| Motor vehicle and operators' licenses | 1,400 | 1,550 | 1,432 | -9.6 | -2.2 |
| Other..... | 9,359 | 9,184 | 8,126 | 1.9 | 15.2 |
| BY LEVEL OF GOVERNMENT | | | | | |
| State..... | 37,275 | 37,151 | 34,807 | 0.3 | 7.1 |
| Local..... | 23,921 | 22,783 | 21,479 | 5.0 | 11.4 |

Table 2 presents seasonally adjusted collections for selected taxes and groups of taxes on a quarterly basis since 1976, and also shows the quarter-to-quarter percentage change for each series over the same time period.

The method used to adjust data on tax collections for seasonal variation is the X-11Q variant of the Census Method II seasonal adjustment program. A complete description of this program can be found in The X-11 Variant of the Census Method II Seasonal Adjustment Program (U.S. Bureau of the Census, Technical Paper No. 15, revised 1967). Seasonal adjustment factors were developed from unadjusted data (actual tax collections) compiled in this survey from 1970 through first quarter 1981. These factors are presented in Appendix B for the period 1976 through first quarter 1981.

Seasonal factors are calculated for individual taxes and groups of taxes as well as for aggregates of State and local tax collections separately. Total adjusted tax collections are defined to equal the sum of the adjusted individual taxes and tax groups shown in Appendix B. State and local government totals are shown separately, but do not sum to National totals shown because of the method of adjustment used.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts

refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 97 percent of the collection amounts summarized in table 1. The remaining 3 percent (making up 9 percent of the local government total, and representing about one-fourth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

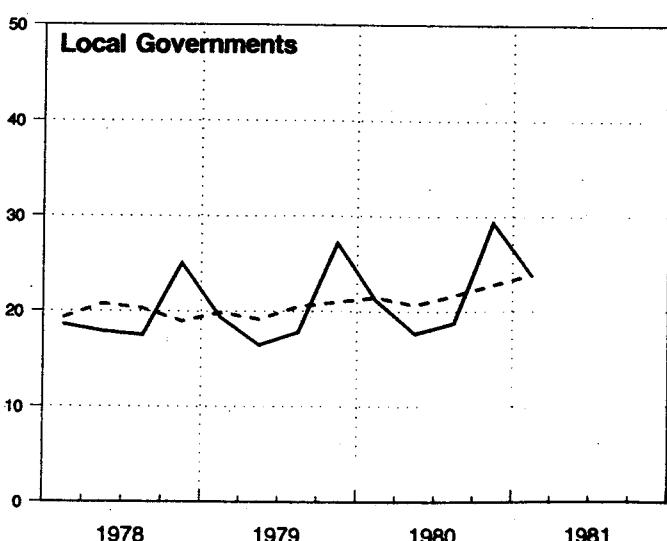
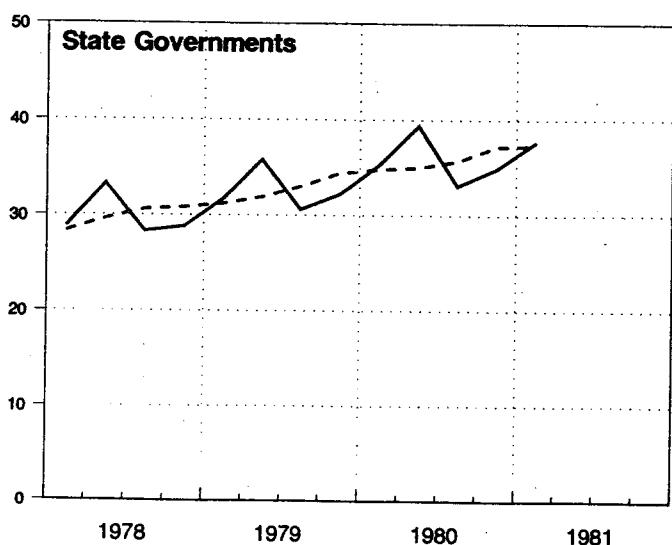
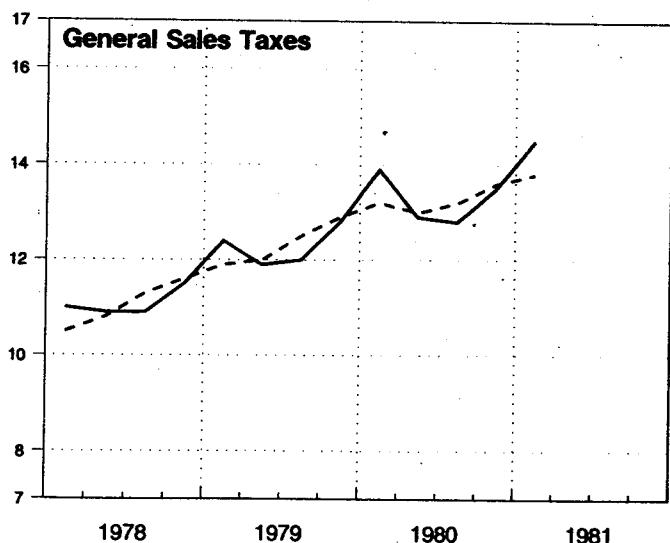
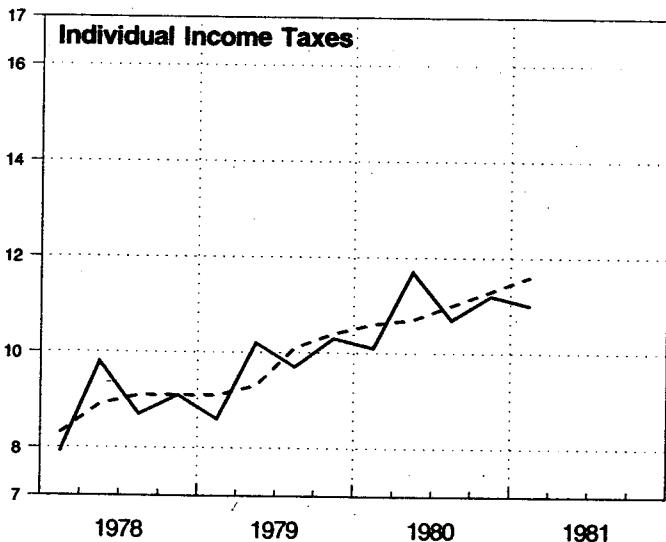
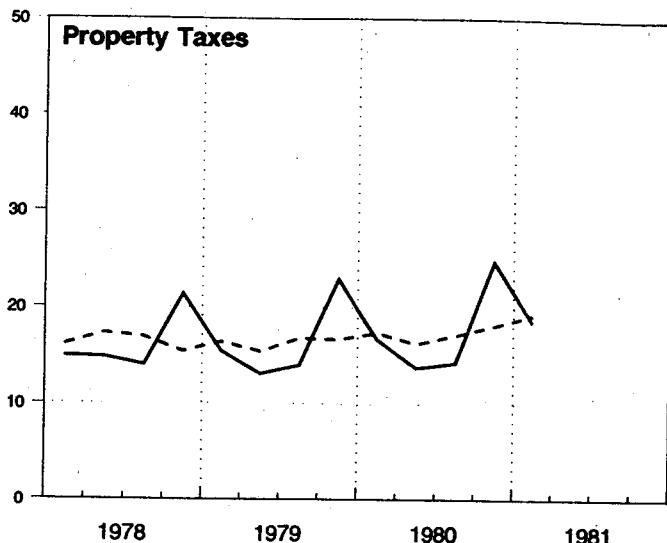
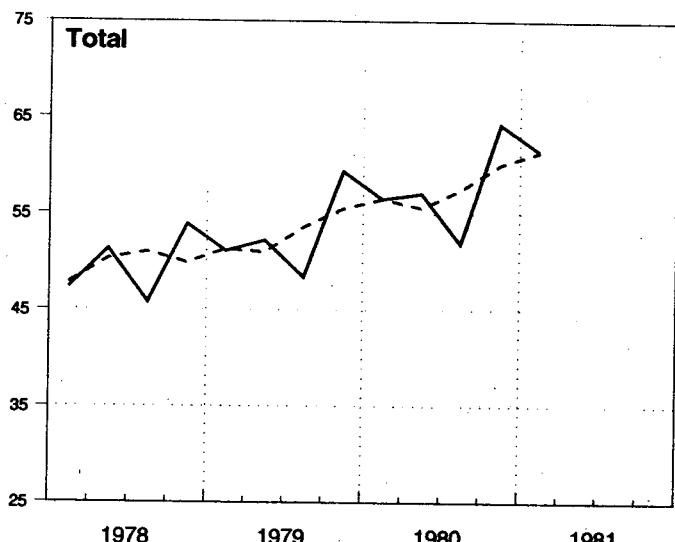
Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records.

Data are subject to possible inaccuracies in classification, response and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports State Government Tax Collections in 1980 and State Government Finances in 1979. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1978-79.

**Quarterly Tax Collections
of State and Local Governments,
by Level of Government
and for Selected Types of Taxes:
1978 to 1981 (in Billions of Dollars)**

— Actual tax collections
- - - Seasonally-adjusted tax collections



Concurrent adjustment of seasonal factors is utilized in this survey. With each additional quarter of data, seasonal factors are calculated for the current quarter, and prior quarterly seasonal factors are revised as needed. Concurrent adjustment generally reduces the overall magnitude of the revisions to seasonal factors, in comparison to the once-a-year adjustment of seasonal factors utilized in other surveys.

In this survey, concurrent adjustment is particularly important because of the changing nature of the underlying data base. Seven of the nine component series of tax collections are comprised essentially of State government taxes. Changes in the reported amounts of tax collections by these respondents can occur. In addition, reporting discrepancies in the quarterly surveys often become evident when the amounts are compared to the Census Bureau's survey of fiscal year State government tax collections. Concurrent adjustment of the seasonal factors thus incorporates all changes in the underlying data base into the computation of seasonally adjusted statistics each quarter.

It should be emphasized that the method used to compute seasonal factors does not change from quarter-to quarter. Revisions result entirely from changes to the underlying data base or the addition of new data.

The seasonally adjusted statistics are considered final (subject to no further revision) after four years.

Property tax collections since the first quarter 1976, as shown in table 1, are estimated based upon information from a re-

vised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,300 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 78 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (\pm) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

For further information concerning seasonal adjustment of these data, contact David Kellerman, Governments Division, Bureau of the Census, Washington, D.C. 20233 (Area code 301/763-5121). Inquiries regarding other aspects of this report may be directed to Henry Wulf, Governments Division, Bureau of the Census, Washington, D.C. 20233 (Area code 301/763-7664).

QUARTERLY TAX REPORT

Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
First Quarter of 1981 and Prior Periods
(Millions of dollars. Data not adjusted for seasonal variations)

| Period | Total | Level of tax-imposing government | | Type of tax | | | | | | | | |
|-------------------------|---------|----------------------------------|--------|-------------|----------------------------------|------------------|-----------------------|--------------------------|-------------------|-------------------------------------|---------------------------------------|-----------|
| | | State | Local | Property | General sales and gross receipts | Motor fuel sales | Tobacco product sales | Alcoholic beverage sales | Individual income | Corporation net income ¹ | Motor vehicle and operators' licenses | All other |
| QUARTERS | | | | | | | | | | | | |
| 1981: | | | | | | | | | | | | |
| 1ST QUARTER . . . | 61 532 | 37 728 | 23 804 | 18 620 | 14 512 | 2 422 | 933 | 696 | 10 972 | 3 725 | 1 855 | 7 797 |
| 1980: | | | | | | | | | | | | |
| 4TH QUARTER . . . | 64 311 | 34 884 | 29 427 | 24 853 | 13 512 | 2 538 | 1 013 | 673 | 11 239 | 2 759 | 1 197 | 6 527 |
| 3D QUARTER . . . | 51 915 | 33 084 | 18 831 | 14 345 | 12 769 | 2 424 | 1 015 | 654 | 10 651 | 2 744 | 1 253 | 6 060 |
| 2D QUARTER . . . | 57 099 | 39 385 | 17 715 | 13 754 | 12 936 | 2 397 | 998 | 668 | 11 687 | 4 897 | 1 527 | 8 235 |
| 1ST QUARTER . . . | 56 479 | 35 253 | 21 226 | 16 658 | 13 863 | 2 405 | 928 | 671 | 10 059 | 3 404 | 1 906 | 6 585 |
| 1979: | | | | | | | | | | | | |
| 4TH QUARTER . . . | 59 461 | 32 241 | 27 220 | 23 008 | 12 756 | 2 583 | 955 | 642 | 10 331 | 2 673 | 1 134 | 5 378 |
| 3D QUARTER . . . | 48 357 | 30 602 | 17 755 | 14 028 | 12 022 | 2 443 | 983 | 619 | 9 696 | 2 507 | 1 065 | 4 994 |
| 2D QUARTER . . . | 52 327 | 35 831 | 16 496 | 13 088 | 11 935 | 2 475 | 989 | 676 | 10 175 | 4 488 | 1 539 | 6 962 |
| 1ST QUARTER . . . | 51 143 | 31 670 | 19 473 | 15 422 | 12 438 | 2 449 | 892 | 624 | 8 621 | 3 293 | 1 840 | 5 564 |
| 1978: | | | | | | | | | | | | |
| 4TH QUARTER . . . | 53 858 | 28 780 | 25 078 | 21 374 | 11 526 | 2 511 | 942 | 634 | 9 089 | 2 141 | 1 026 | 4 615 |
| 3D QUARTER . . . | 45 843 | 28 361 | 17 482 | 13 975 | 10 893 | 2 574 | 948 | 614 | 8 748 | 2 172 | 1 066 | 4 853 |
| 2D QUARTER . . . | 51 257 | 33 313 | 17 944 | 14 776 | 10 896 | 2 418 | 991 | 630 | 9 798 | 3 837 | 1 513 | 6 398 |
| 1ST QUARTER . . . | 47 347 | 28 767 | 18 580 | 14 869 | 10 984 | 2 277 | 899 | 586 | 7 870 | 2 987 | 1 754 | 5 121 |
| 1977: | | | | | | | | | | | | |
| 4TH QUARTER . . . | 52 512 | 25 640 | 26 872 | 23 674 | 9 925 | 2 404 | 925 | 601 | 7 893 | 1 923 | 930 | 4 237 |
| 3D QUARTER . . . | 41 169 | 25 246 | 15 923 | 12 687 | 9 653 | 2 445 | 955 | 577 | 7 650 | 1 964 | 952 | 4 286 |
| 2D QUARTER . . . | 45 907 | 29 190 | 16 717 | 13 955 | 9 657 | 2 341 | 945 | 595 | 8 022 | 3 272 | 1 404 | 5 716 |
| 1ST QUARTER . . . | 43 184 | 26 035 | 17 149 | 13 848 | 9 505 | 2 175 | 859 | 536 | 7 287 | 2 550 | 1 675 | 4 749 |
| 1976: | | | | | | | | | | | | |
| 4TH QUARTER . . . | 47 674 | 22 962 | 24 712 | 21 762 | 8 803 | 2 276 | 883 | 576 | 7 161 | 1 602 | 838 | 3 773 |
| 3D QUARTER . . . | 37 212 | 22 046 | 15 166 | 12 263 | 8 426 | 2 373 | 928 | 541 | 6 319 | 1 597 | 946 | 3 819 |
| 2D QUARTER . . . | 41 587 | 26 498 | 15 089 | 12 672 | 8 547 | 2 265 | 926 | 576 | 7 309 | 2 769 | 1 246 | 5 277 |
| 1ST QUARTER . . . | 38 671 | 22 968 | 15 703 | 12 887 | 8 517 | 2 052 | 860 | 542 | 5 962 | 2 057 | 1 722 | 4 072 |
| 12 MONTHS ENDING | | | | | | | | | | | | |
| MARCH 1981 . . . | 234 857 | 145 081 | 89 777 | 71 572 | 53 729 | 9 781 | 3 959 | 2 691 | 44 549 | 14 125 | 5 832 | 28 619 |
| DECEMBER 1980 . . . | 229 804 | 142 606 | 87 199 | 69 610 | 53 080 | 9 764 | 3 954 | 2 666 | 43 636 | 13 804 | 5 883 | 27 407 |
| SEPTEMBER 1980 . . . | 224 954 | 139 963 | 84 992 | 67 765 | 52 324 | 9 809 | 3 896 | 2 635 | 42 728 | 13 718 | 5 820 | 26 258 |
| JUNE 1980 . . . | 221 396 | 137 481 | 83 916 | 67 448 | 51 577 | 9 828 | 3 864 | 2 600 | 41 773 | 13 481 | 5 632 | 25 192 |
| MARCH 1980 . . . | 216 624 | 133 927 | 82 697 | 66 782 | 50 576 | 9 906 | 3 855 | 2 608 | 40 261 | 13 072 | 5 644 | 23 920 |
| DECEMBER 1979 . . . | 211 288 | 130 344 | 80 944 | 65 546 | 49 151 | 9 950 | 3 819 | 2 561 | 38 823 | 12 961 | 5 578 | 22 899 |
| SEPTEMBER 1979 . . . | 205 685 | 126 883 | 78 802 | 63 912 | 47 921 | 9 878 | 3 806 | 2 553 | 37 581 | 12 429 | 5 470 | 22 135 |
| JUNE 1979 . . . | 203 171 | 124 642 | 78 529 | 63 859 | 46 792 | 10 009 | 3 771 | 2 548 | 36 633 | 12 094 | 5 471 | 21 994 |
| MARCH 1979 . . . | 202 101 | 122 124 | 79 977 | 65 547 | 45 753 | 9 952 | 3 773 | 2 502 | 36 256 | 11 443 | 5 445 | 21 430 |
| DECEMBER 1978 . . . | 198 305 | 119 221 | 79 084 | 64 994 | 44 299 | 9 780 | 3 780 | 2 464 | 35 505 | 11 137 | 5 359 | 20 987 |
| SEPTEMBER 1978 . . . | 196 959 | 116 081 | 80 878 | 67 294 | 42 698 | 9 673 | 3 763 | 2 431 | 34 309 | 10 919 | 5 263 | 20 609 |
| JUNE 1978 . . . | 192 285 | 112 966 | 79 319 | 66 006 | 41 458 | 9 544 | 3 770 | 2 394 | 33 211 | 10 711 | 5 149 | 20 042 |
| MARCH 1978 . . . | 186 935 | 108 843 | 78 092 | 65 185 | 40 219 | 9 467 | 3 724 | 2 359 | 21 435 | 10 146 | 5 040 | 19 360 |
| DECEMBER 1977 . . . | 182 772 | 106 111 | 76 661 | 64 164 | 38 740 | 9 365 | 3 684 | 2 309 | 30 852 | 9 709 | 4 961 | 18 988 |
| SEPTEMBER 1977 . . . | 177 934 | 103 433 | 74 501 | 62 252 | 37 618 | 9 237 | 3 642 | 2 284 | 30 120 | 9 388 | 4 869 | 18 524 |
| JUNE 1977 . . . | 173 977 | 100 233 | 73 744 | 61 828 | 36 391 | 9 165 | 3 615 | 2 248 | 28 789 | 9 021 | 4 863 | 18 057 |
| MARCH 1977 . . . | 169 657 | 97 541 | 72 116 | 60 545 | 35 281 | 9 089 | 3 596 | 2 229 | 28 076 | 8 518 | 4 705 | 17 618 |
| DECEMBER 1976 . . . | 165 144 | 94 474 | 70 670 | 59 584 | 34 293 | 8 966 | 3 597 | 2 236 | 26 751 | 8 025 | 4 752 | 16 941 |
| SEPTEMBER 1976 . . . | 159 558 | 91 658 | 67 900 | 57 257 | 33 298 | 8 857 | 3 600 | 2 207 | 25 505 | 7 716 | 4 668 | 16 450 |
| JUNE 1976 . . . | 155 477 | 88 900 | 66 577 | 56 332 | 32 144 | 8 710 | 3 585 | 2 187 | 24 715 | 7 293 | 4 596 | 15 916 |
| MARCH 1976 . . . | 150 940 | 85 498 | 65 442 | 55 164 | 31 126 | 8 546 | 3 549 | 2 176 | 23 593 | 7 031 | 4 412 | 15 243 |

Note: Because of rounding, detail may not add to total. Property tax amounts are estimated subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1978-79. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

¹Revised.

²Local government collections are included with "Individual income."

QUARTERLY TAX REPORT

**Table 2. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
First Quarter of 1981 and Prior Periods**

(Data adjusted for seasonal variations)

| Period | Total | Level of tax-imposing government | | Type of tax | | | | | | | |
|--------------------------------------|--------|----------------------------------|--------------------|-------------|----------------------------------|------------------|-------------------|------------------------|---------------------------------------|-----------|--|
| | | State ¹ | Local ¹ | Property | General sales and gross receipts | Motor fuel sales | Individual income | Corporation net income | Motor vehicle and operators' licenses | All other | |
| AMOUNT (MILLIONS OF DOLLARS) | | | | | | | | | | | |
| QUARTERS | | | | | | | | | | | |
| 1981: | | | | | | | | | | | |
| 1ST QUARTER | 61 431 | 37 275 | 23 921 | 19 308 | 13 785 | 2 498 | 11 608 | 3 473 | 1 400 | 9 359 | |
| 1980: | | | | | | | | | | | |
| 4TH QUARTER | 60 077 | 37 151 | 22 783 | 18 241 | 13 630 | 2 496 | 11 294 | 3 682 | 1 550 | 9 184 | |
| 3D QUARTER. | 57 528 | 35 766 | 21 776 | 17 180 | 13 268 | 2 373 | 11 002 | 3 558 | 1 601 | 8 546 | |
| 2D QUARTER. | 55 592 | 35 047 | 20 795 | 16 321 | 13 005 | 2 412 | 10 712 | 3 488 | 1 366 | 8 288 | |
| 1ST QUARTER | 56 461 | 34 807 | 21 479 | 17 442 | 13 187 | 2 486 | 10 628 | 3 160 | 1 432 | 8 126 | |
| 1979: | | | | | | | | | | | |
| 4TH QUARTER | 55 465 | 34 371 | 20 992 | 16 797 | 12 875 | 2 544 | 10 380 | 3 578 | 1 478 | 7 813 | |
| 3D QUARTER. | 53 675 | 33 096 | 20 569 | 16 862 | 12 482 | 2 388 | 10 048 | 3 250 | 1 362 | 7 283 | |
| 2D QUARTER. | 51 003 | 31 853 | 19 279 | 15 437 | 11 973 | 2 485 | 9 305 | 3 204 | 1 384 | 7 215 | |
| 1ST QUARTER | 51 309 | 31 240 | 19 928 | 16 375 | 11 862 | 2 543 | 9 095 | 3 036 | 1 363 | 7 035 | |
| 1978: | | | | | | | | | | | |
| 4TH QUARTER | 49 938 | 30 750 | 19 204 | 15 480 | 11 644 | 2 480 | 9 138 | 2 880 | 1 360 | 6 956 | |
| 3D QUARTER. | 51 033 | 30 692 | 20 310 | 16 871 | 11 298 | 2 499 | 9 109 | 2 822 | 1 365 | 7 069 | |
| 2D QUARTER. | 50 313 | 29 563 | 20 820 | 17 279 | 10 885 | 2 421 | 8 926 | 2 741 | 1 372 | 6 689 | |
| 1ST QUARTER | 47 795 | 28 343 | 19 290 | 16 019 | 10 525 | 2 379 | 8 285 | 2 740 | 1 272 | 6 575 | |
| 1977: | | | | | | | | | | | |
| 4TH QUARTER | 47 775 | 27 470 | 20 434 | 17 054 | 10 031 | 2 381 | 7 947 | 2 594 | 1 266 | 6 502 | |
| 3D QUARTER. | 45 892 | 25 357 | 18 521 | 15 321 | 10 004 | 2 359 | 8 017 | 2 564 | 1 217 | 6 410 | |
| 2D QUARTER. | 45 017 | 25 846 | 18 607 | 16 178 | 9 592 | 2 335 | 7 267 | 2 332 | 1 293 | 6 020 | |
| 1ST QUARTER | 43 960 | 25 609 | 18 147 | 15 204 | 9 164 | 2 293 | 7 653 | 2 337 | 1 181 | 6 128 | |
| 1976: | | | | | | | | | | | |
| 4TH QUARTER | 43 214 | 24 670 | 18 521 | 15 558 | 8 898 | 2 256 | 7 233 | 2 165 | 1 175 | 5 929 | |
| 3D QUARTER. | 41 535 | 23 925 | 17 639 | 14 744 | 8 705 | 2 274 | 6 664 | 2 104 | 1 220 | 5 824 | |
| 2D QUARTER. | 40 589 | 23 403 | 17 251 | 14 599 | 8 436 | 2 250 | 6 583 | 1 960 | 1 160 | 5 601 | |
| 1ST QUARTER | 39 614 | 22 538 | 17 055 | 14 408 | 8 276 | 2 181 | 6 220 | 1 891 | 1 181 | 5 457 | |
| PERCENT CHANGE FROM PREVIOUS QUARTER | | | | | | | | | | | |
| 1981: | | | | | | | | | | | |
| 1ST QUARTER | 2.3 | 0.3 | 5.0 | 5.8 | 1.1 | 0.1 | 2.8 | -5.7 | -9.6 | 1.9 | |
| 1980: | | | | | | | | | | | |
| 4TH QUARTER | 4.4 | 3.9 | 4.6 | 6.2 | 2.7 | 5.2 | 2.7 | 3.5 | -3.2 | 7.5 | |
| 3D QUARTER. | 3.5 | 2.1 | 4.7 | 5.3 | 2.0 | -1.6 | 2.7 | 2.0 | 17.2 | 3.1 | |
| 2D QUARTER. | -1.5 | 0.7 | -3.2 | -6.4 | -1.4 | -3.0 | 0.8 | 10.4 | -4.6 | 2.0 | |
| 1ST QUARTER | 1.8 | 1.3 | 2.3 | 3.8 | 2.4 | -2.3 | 2.4 | -11.7 | -3.1 | 4.0 | |
| 1979: | | | | | | | | | | | |
| 4TH QUARTER | 3.3 | 3.8 | 2.1 | -0.4 | 3.1 | 6.5 | 3.3 | 10.1 | 8.5 | 7.3 | |
| 3D QUARTER. | 5.2 | 3.9 | 6.7 | 9.2 | 4.2 | -3.9 | 8.0 | 1.4 | -1.6 | 0.9 | |
| 2D QUARTER. | -0.6 | 2.0 | -3.3 | -5.7 | 0.9 | -2.3 | 2.3 | 5.5 | 1.5 | 2.6 | |
| 1ST QUARTER | 2.7 | 1.6 | 3.8 | 5.6 | 1.9 | 2.5 | -0.5 | 5.4 | 0.2 | 1.1 | |
| 1978: | | | | | | | | | | | |
| 4TH QUARTER | -2.1 | 0.2 | -5.4 | -8.2 | 3.1 | -0.8 | 0.3 | 2.0 | -0.4 | -1.6 | |
| 3D QUARTER. | 1.4 | 3.8 | -2.5 | -2.4 | 3.8 | 3.3 | 2.1 | 2.9 | -0.5 | 5.7 | |
| 2D QUARTER. | 5.3 | 4.3 | 7.9 | 7.9 | 3.4 | 1.7 | 7.7 | - | 7.9 | 1.7 | |
| 1ST QUARTER | - | 3.2 | -5.6 | -6.1 | 4.9 | -0.1 | 4.3 | 5.6 | 0.4 | 1.1 | |
| 1977: | | | | | | | | | | | |
| 4TH QUARTER | 4.1 | 0.4 | 10.3 | 11.3 | 0.3 | 0.9 | -0.9 | 1.2 | 4.0 | 1.4 | |
| 3D QUARTER. | 1.9 | 5.8 | -0.5 | -5.3 | 4.3 | 1.0 | 10.3 | 10.0 | -5.9 | 6.5 | |
| 2D QUARTER. | 2.4 | 0.9 | 2.5 | 6.4 | 4.7 | 1.8 | -5.0 | -0.2 | 9.5 | -1.8 | |
| 1ST QUARTER | 1.7 | 3.8 | -2.6 | -2.3 | 3.0 | 1.6 | 5.8 | 8.1 | 0.5 | 3.4 | |
| 1976: | | | | | | | | | | | |
| 4TH QUARTER | 4.0 | 3.0 | 5.0 | 5.4 | 2.2 | -0.8 | 8.5 | 2.9 | -3.7 | 1.8 | |
| 3D QUARTER. | 2.3 | 2.2 | 2.2 | 1.0 | 3.2 | 1.1 | 1.2 | 7.4 | 5.1 | 4.0 | |
| 2D QUARTER. | 2.5 | 3.8 | 1.1 | 1.3 | 1.9 | 3.1 | 5.8 | 3.6 | -1.8 | 2.6 | |
| 1ST QUARTER | 4.0 | 3.8 | 4.5 | 4.2 | 4.9 | 1.4 | 3.2 | 8.5 | 8.5 | 1.7 | |

- Represents zero or rounds to zero.

¹Total tax collections are obtained by summing the seasonally adjusted collections by type of tax. State and local government adjusted tax collections, when summed, differ slightly from the totals shown. This results from differences in the level of precision used during computation as well as from the seasonal adjustment method applied.

Table 3. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1981 and Prior Periods

(Dollar amounts in millions)

| Area | Area population, 1977 ¹ | Collections, 12 months ended March | | | Area | Area population, 1977 ¹ | Collections, 12 months ended March | | |
|-----------------------------|------------------------------------|------------------------------------|---------|----------------|-------------------------|------------------------------------|------------------------------------|-------|----------------|
| | | 1981 | 1980 | Percent change | | | 1981 | 1980 | Percent change |
| ALABAMA | | | | | | | | | |
| JEFFERSON COUNTY | 652 700 | 99.2 | 89.0 | 11.5 | POLK COUNTY | 300 900 | 136.7 | 118.0 | 15.8 |
| MOBILE COUNTY | 347 100 | 30.5 | 30.7 | -.7 | KANSAS | | | | |
| ARIZONA | | | | | | | | | |
| MARICOPA COUNTY | 1 243 200 | 385.4 | 372.1 | 3.6 | SEDWICK COUNTY | 351 200 | 129.9 | 128.3 | 1.2 |
| PIMA COUNTY | 453 900 | 176.6 | 164.4 | 7.4 | KENTUCKY | | | | |
| ARKANSAS | | | | | | | | | |
| PULASKI COUNTY | 319 600 | 69.4 | 63.2 | 9.8 | JEFFERSON COUNTY | 689 100 | 148.2 | 135.3 | 9.5 |
| CALIFORNIA | | | | | | | | | |
| ALAMEDA COUNTY | 1 095 400 | 262.1 | 252.5 | 3.8 | LOUISIANA | | | | |
| CONTRA COSTA COUNTY | 597 900 | 170.4 | 214.0 | -20.4 | EAST BATON ROUGE PARISH | 316 300 | 42.0 | 38.6 | 8.8 |
| FRESNO COUNTY | 462 500 | 124.9 | 121.9 | 2.5 | JEFFERSON PARISH | 407 100 | 66.7 | 55.8 | 19.5 |
| KERN COUNTY | 354 300 | 178.0 | 144.8 | 22.9 | ORLEANS PARISH | 562 000 | 89.9 | 87.7 | 2.5 |
| LOS ANGELES COUNTY | 7 004 400 | 1 931.5 | 1 770.8 | 9.1 | MARYLAND | | | | |
| MONTEREY COUNTY | 271 500 | 73.4 | 67.7 | 8.4 | ANNE ARUNDEL COUNTY | 348 800 | 90.3 | 71.6 | 26.1 |
| ORANGE COUNTY | 1 755 600 | 556.2 | 517.1 | 7.6 | BALTIMORE CITY | 830 500 | 227.1 | 228.5 | -.6 |
| RIVERSIDE COUNTY | 543 000 | 187.2 | 157.4 | 18.9 | BALTIMORE COUNTY | 645 700 | 190.0 | 178.0 | 6.7 |
| SACRAMENTO COUNTY | 702 800 | 166.0 | 142.4 | 16.6 | MONTGOMERY COUNTY | 577 400 | 306.6 | 297.0 | 3.2 |
| SAN BERNARDINO COUNTY | 712 500 | 213.2 | 183.8 | 16.0 | PRINCE GEORGES COUNTY | 675 500 | 199.7 | 216.8 | -7.9 |
| SAN DIEGO COUNTY | 1 623 400 | 434.2 | 381.4 | 13.8 | MASSACHUSETTS | | | | |
| SAN FRANCISCO COUNTY | 665 000 | 211.1 | 198.0 | 6.6 | BRISTOL COUNTY | 464 100 | 188.3 | 192.6 | -2.2 |
| SAN JOAQUIN COUNTY | 301 800 | 86.2 | 80.9 | 6.6 | ESSEX COUNTY | 625 200 | 356.8 | 342.7 | 4.1 |
| SAN MATEO COUNTY | 581 200 | 207.0 | 191.6 | 8.0 | HAMPDEN COUNTY | 460 100 | 184.1 | 174.3 | 5.6 |
| SANTA BARBARA COUNTY | 286 300 | 84.1 | 74.2 | 13.3 | MIDDLESEX COUNTY | 1 397 100 | 894.9 | 826.5 | 8.3 |
| SANTA CLARA COUNTY | 1 198 900 | 383.7 | 354.9 | 8.1 | NORFOLK COUNTY | 619 100 | 402.5 | 387.1 | 4.0 |
| VENTURA COUNTY | 452 500 | 139.7 | (NA) | (NA) | PLYMOUTH COUNTY | 383 700 | 217.8 | 204.6 | 6.5 |
| COLORADO | | | | | | | | | |
| DENVER COUNTY | 481 500 | 197.5 | 184.1 | 7.3 | SUFFOLK COUNTY | 713 600 | 514.7 | 482.6 | 6.7 |
| EL PASO COUNTY | 279 700 | 81.5 | 74.9 | 8.8 | WORCESTER COUNTY | 648 200 | 262.3 | 243.1 | 7.9 |
| JEFFERSON COUNTY | 324 400 | 127.3 | 135.5 | -6.1 | MICHIGAN | | | | |
| CONNECTICUT | | | | | | | | | |
| FAIRFIELD COUNTY | 801 500 | 492.8 | 462.4 | 6.6 | GENESEE COUNTY | 445 800 | 215.1 | 193.7 | 11.0 |
| HARTFORD COUNTY | 819 700 | 434.2 | 391.2 | 11.0 | INGHAM COUNTY | 268 800 | 116.1 | 119.3 | -2.7 |
| NEW HAVEN COUNTY | 763 000 | 390.5 | 328.0 | 19.1 | KENT COUNTY | 425 900 | 166.8 | 143.3 | 16.4 |
| DELAWARE | | | | | | | | | |
| NEW CASTLE COUNTY | 401 200 | 84.4 | 81.7 | 3.3 | MACOMB COUNTY | 670 600 | 372.2 | 338.4 | 10.0 |
| DISTRICT OF COLUMBIA | | | | | | | | | |
| WASHINGTON, D.C. | 702 000 | 245.0 | 195.5 | 25.3 | OAKLAND COUNTY | 967 100 | 655.1 | 567.4 | 15.5 |
| FLORIDA | | | | | | | | | |
| BROWARD COUNTY | 850 800 | 325.5 | 275.1 | 18.3 | WASHTENAW COUNTY | 248 100 | 180.6 | 166.5 | 8.5 |
| DADE COUNTY | 1 466 800 | 425.8 | 466.5 | -8.7 | WAYNE COUNTY | 2 477 900 | 1 067.2 | 979.7 | 8.9 |
| DUVAL COUNTY | 564 600 | 122.4 | 101.7 | 20.4 | MICHIGAN | | | | |
| HILLSBOROUGH COUNTY | 581 300 | 156.7 | 134.5 | 16.5 | GENESEE COUNTY | 445 800 | 215.1 | 193.7 | 11.0 |
| ORANGE COUNTY | 409 700 | 127.1 | 101.3 | 25.5 | INGHAM COUNTY | 268 800 | 116.1 | 119.3 | -2.7 |
| PALM BEACH COUNTY | 470 200 | 247.6 | 186.8 | 32.5 | KENT COUNTY | 425 900 | 166.8 | 143.3 | 16.4 |
| PINELLAS COUNTY | 649 400 | 167.8 | 135.8 | 23.6 | MACOMB COUNTY | 670 600 | 372.2 | 338.4 | 10.0 |
| POLK COUNTY | 278 300 | 71.4 | 59.3 | 20.4 | OAKLAND COUNTY | 967 100 | 655.1 | 567.4 | 15.5 |
| GEORGIA | | | | | | | | | |
| DE KALB COUNTY | 453 800 | 126.1 | 120.7 | 4.5 | WASHTENAW COUNTY | 248 100 | 180.6 | 166.5 | 8.5 |
| FULTON COUNTY | 571 000 | 294.7 | 275.1 | 7.1 | WAYNE COUNTY | 2 477 900 | 1 067.2 | 979.7 | 8.9 |
| HAWAII | | | | | | | | | |
| HONOLULU COUNTY | 718 400 | 166.2 | 144.7 | 14.9 | MICHIGAN | | | | |
| ILLINOIS | | | | | | | | | |
| COOK COUNTY | 344 400 | 2 092.5 | 2 089.8 | .1 | MISSOURI | | | | |
| DU PAGE COUNTY | 558 000 | (NA) | 311.8 | (NA) | DOUGLAS COUNTY | 415 000 | 165.5 | 148.4 | 11.5 |
| KANE COUNTY | 270 300 | 118.8 | 100.3 | 18.4 | MISSOURI | | | | |
| LAKE COUNTY | 406 000 | 229.2 | 227.4 | .8 | DOUGLAS COUNTY | 415 000 | 165.5 | 148.4 | 11.5 |
| ST CLAIR COUNTY | 284 000 | 48.5 | 52.1 | -6.9 | MISSOURI | | | | |
| WILL COUNTY | 298 900 | 130.0 | 122.3 | 6.3 | JACKSON COUNTY | 617 900 | 156.7 | 234.1 | -33.1 |
| INDIANA | | | | | | | | | |
| ALLEN COUNTY | 286 700 | 87.6 | 81.2 | 7.9 | ST LOUIS CITY | 516 700 | 89.9 | 88.3 | 1.8 |
| LAKE COUNTY | 545 500 | 219.7 | 193.1 | 13.8 | ST LOUIS COUNTY | 984 700 | 375.2 | 300.9 | 24.7 |
| MARION COUNTY | 775 300 | 297.9 | 226.7 | 31.4 | MISSOURI | | | | |
| NEW JERSEY | | | | | | | | | |
| BERGEN COUNTY | | | | | BERGEN COUNTY | 870 100 | 527.0 | 484.1 | 8.9 |
| BURLINGTON COUNTY | | | | | BURLINGTON COUNTY | 352 400 | 141.9 | 132.3 | 7.3 |
| CAMDEN COUNTY | | | | | CAMDEN COUNTY | 475 300 | 210.8 | 201.0 | 4.9 |
| ESSEX COUNTY | | | | | ESSEX COUNTY | 872 100 | 448.3 | 427.3 | 4.9 |
| HUDSON COUNTY | | | | | HUDSON COUNTY | 572 900 | 232.5 | 221.2 | 5.1 |
| MERCER COUNTY | | | | | MERCER COUNTY | 318 700 | 168.4 | 155.4 | 8.4 |
| MIDDLESEX COUNTY | | | | | MIDDLESEX COUNTY | 592 700 | 370.9 | 317.1 | 17.0 |
| MONMOUTH COUNTY | | | | | MONMOUTH COUNTY | 492 800 | 262.8 | 252.0 | 4.3 |
| MORRIS COUNTY | | | | | MORRIS COUNTY | 394 500 | 264.2 | 247.5 | 6.7 |
| OCEAN COUNTY | | | | | OCEAN COUNTY | 308 500 | 181.2 | 169.1 | 7.2 |
| PASSAIC COUNTY | | | | | PASSAIC COUNTY | 449 000 | 196.0 | 184.6 | 6.2 |
| UNION COUNTY | | | | | UNION COUNTY | 516 300 | 271.0 | 275.0 | -1.5 |

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 3. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1981 and Prior Periods—Continued
(Dollar amounts in millions)

| Area | Area population, 1977 ¹ | Collections, 12 months ended March | | | Area | Area population, 1977 ² | Collections, 12 months ended March | | |
|------------------------------|------------------------------------|------------------------------------|---------|----------------|--------------------------------|------------------------------------|------------------------------------|-------|----------------|
| | | 1981 | 1980 | Percent change | | | 1981 | 1980 | Percent change |
| NEW MEXICO | | | | | | | | | |
| BERNALILLO COUNTY | 364 800 | 90.7 | 76.0 | 19.3 | PENNSYLVANIA--CONTINUED | | | | |
| NEW YORK | | | | | | | | | |
| ALBANY COUNTY | 286 300 | 105.9 | 110.9 | -4.5 | LUZERNE COUNTY | 343 200 | 55.0 | 51.5 | 6.8 |
| ERIE COUNTY | 1 083 000 | 456.5 | 527.9 | -13.5 | MONTGOMERY COUNTY | 633 200 | 262.1 | 254.6 | 2.9 |
| MONROE COUNTY | 708 500 | 386.4 | 301.4 | 28.2 | PHILADELPHIA COUNTY | 1 817 100 | 382.1 | 454.0 | -15.8 |
| NASSAU COUNTY | 1 396 600 | 1 186.1 | 1 106.2 | 7.2 | WESTMORELAND COUNTY | 381 400 | 85.7 | 80.7 | 6.2 |
| NEW YORK CITY | 7 453 600 | 3 238.4 | 3 143.1 | 3.0 | YORK COUNTY | 288 800 | 62.8 | 56.8 | 10.6 |
| ONEIDA COUNTY | 264 700 | 113.2 | 93.5 | 21.1 | PENNSYLVANIA--CONTINUED | | | | |
| ONONDAGA COUNTY | 475 300 | 179.9 | 164.0 | 9.7 | RHODE ISLAND | | | | |
| SUFFOLK COUNTY | 1 278 700 | 991.2 | 929.8 | 6.6 | PROVIDENCE COUNTY | 568 300 | 224.0 | 222.6 | .6 |
| WESTCHESTER COUNTY | 878 100 | 720.4 | 722.8 | -3 | RHODE ISLAND | | | | |
| NORTH CAROLINA | | | | | | | | | |
| GUILFORD COUNTY | 302 900 | 90.2 | 83.0 | 8.7 | SOUTH CAROLINA | | | | |
| MECKLENBURG COUNTY | 377 000 | 140.6 | 119.4 | 17.8 | CHARLESTON COUNTY | 260 200 | 68.0 | 55.8 | 21.9 |
| WAKE COUNTY | 269 500 | 57.5 | 82.3 | -30.1 | GREENVILLE COUNTY | 267 400 | 63.8 | 58.8 | 8.5 |
| OHIO | | | | | | | | | |
| CUYAHOGA COUNTY | 1 578 500 | 654.9 | 580.3 | 12.9 | RICHLAND COUNTY | 250 800 | 64.7 | 58.1 | 11.4 |
| FRANKLIN COUNTY | 859 500 | 255.8 | 266.7 | -4.1 | TENNESSEE | | | | |
| HAMILTON COUNTY | 879 700 | 306.9 | 261.7 | 17.3 | DAVIDSON COUNTY | 454 900 | 196.4 | 94.3 | 108.3 |
| LORAIN COUNTY | 266 400 | 85.4 | 79.7 | 7.2 | HAMILTON COUNTY | 262 600 | 82.3 | 63.8 | 29.0 |
| LUCAS COUNTY | 479 700 | 119.0 | 150.4 | -20.9 | KNOX COUNTY | 295 500 | 70.0 | 59.8 | 17.1 |
| MAHONING COUNTY | 289 600 | 70.4 | 70.7 | -4 | SHELBY COUNTY | 744 200 | 190.6 | 179.0 | 6.5 |
| MONTGOMERY COUNTY | 582 700 | 190.3 | 180.5 | 5.4 | TEXAS | | | | |
| STARK COUNTY | 377 200 | 99.1 | 90.5 | 9.5 | BEXAR COUNTY | 918 900 | 214.1 | 162.8 | 31.5 |
| SUMMIT COUNTY | 535 000 | 146.1 | 164.9 | -11.4 | DALLAS COUNTY | 1 423 600 | 582.4 | 547.5 | 6.4 |
| OKLAHOMA | | | | | EL PASO COUNTY | 425 200 | 83.1 | 84.6 | -1.8 |
| OKLAHOMA COUNTY | 543 800 | 120.3 | 107.4 | 12.0 | HARRIS COUNTY | 2 044 400 | 1 052.4 | 963.0 | 9.3 |
| TULSA COUNTY | 422 800 | 153.7 | 107.7 | 42.7 | TARRANT COUNTY | 753 400 | 159.0 | 181.2 | -12.3 |
| OREGON | | | | | TRAVIS COUNTY | 375 400 | 132.0 | 115.7 | 16.1 |
| MULTNOMAH COUNTY | 549 900 | 260.1 | 229.8 | 13.2 | UTAH | | | | |
| PENNSYLVANIA | | | | | | | | | |
| ALLEGHENY COUNTY | 1 501 400 | 511.7 | 446.8 | 14.5 | SALT LAKE COUNTY | 524 700 | 183.9 | 171.8 | 7.0 |
| BERKS COUNTY | 305 900 | 67.6 | 65.2 | 3.7 | VIRGINIA | | | | |
| BUCKS COUNTY | 468 600 | 187.9 | 159.5 | 17.8 | FAIRFAX COUNTY | 525 500 | 317.9 | 268.5 | 18.4 |
| CHESTER COUNTY | 296 800 | 72.3 | 60.1 | 20.3 | NORFOLK CITY | 276 000 | 49.2 | 46.1 | 6.7 |
| DELAWARE COUNTY | 586 400 | 179.6 | 159.8 | 12.4 | WASHINGTON | | | | |
| ERIE COUNTY | 275 000 | 81.4 | 73.4 | 10.9 | KING COUNTY | 1 153 000 | 367.6 | 362.2 | 1.5 |
| LANCASTER COUNTY | 345 200 | 49.3 | 45.8 | 7.6 | PIERCE COUNTY | 420 500 | 98.5 | 108.4 | -9.1 |
| LEHIGH COUNTY | 265 300 | 84.5 | 85.0 | -6 | SNOHOMISH COUNTY | 268 600 | 72.0 | 73.4 | -1.9 |
| WISCONSIN | | | | | SPOKANE COUNTY | 310 700 | 72.1 | 76.4 | -5.6 |
| DANE COUNTY | | | | | WISCONSIN | | | | |
| MILWAUKEE COUNTY | 1 005 100 | | | | DANE COUNTY | 306 900 | 133.0 | 125.2 | 6.2 |
| WAUKESHA COUNTY | 260 000 | | | | MILWAUKEE COUNTY | 1 005 100 | 430.8 | 390.8 | 10.2 |
| | | | | | WAUKESHA COUNTY | 260 000 | 136.5 | 117.2 | 16.5 |

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputations for nonrespondent units. See text discussion of "Sources of Data and Limitations."

NA Not available.

¹Population data are estimates from the Bureau of the Census, Current Population Reports.

²Reflects change in collection cycle.

³Reflects increase in tax rates.

Table 4. Collections of Selected State Taxes, First Quarter of 1981 and Prior Periods

| State | Total tax collections ¹ | | | | General sales and gross receipts | | | |
|--|--|---|-----------------------|-------------------------|--|---|-----------------------|-------------------------|
| | 1st quarter 1981 (thousand dollars) | 12-month periods | | | 1st quarter 1981 (thousand dollars) | 12-month periods | | |
| | | Year ended March 1981 (thousand dollars) | Percent change from-- | Year ended Dec. 1980 | | Year ended March 1981 (thousand dollars) | Percent change from-- | Year ended Dec. 1980 |
| UNITED STATES, TOTAL ² | 37 728 090 | 145 084 237 | 1.7 | 8.3 | 12 014 580 | 44 844 879 | 1.2 | 5.6 |
| ALABAMA | 587 971 | 1 959 537 | 3.1 | 8.6 | 148 297 | 578 920 | .6 | 1.4 |
| ALASKA | 466 039 | 2 070 089 | 11.9 | 83.8 | (X) | (X) | (X) | (X) |
| ARIZONA | 405 367 | 1 724 948 | -.3 | 3.4 | 199 651 | 797 576 | -1.9 | -.5 |
| ARKANSAS | 310 917 | 1 167 625 | -2.2 | 2.7 | 99 516 | 389 844 | 1.9 | 5.5 |
| CALIFORNIA | 5 196 157 | 20 293 129 | - | 9.5 | 1 983 899 | 6 988 551 | .4 | 7.3 |
| COLORADO | 256 275 | 1 427 129 | -5.2 | -6.2 | 131 324 | 515 602 | -.9 | -6.2 |
| CONNECTICUT | 573 447 | 2 039 441 | 6.9 | 14.3 | 230 516 | 876 432 | 3.0 | 10.1 |
| DELAWARE | 151 971 | 549 874 | 1.7 | 6.2 | (X) | (X) | (X) | (X) |
| FLORIDA | 1 382 052 | 5 135 074 | 2.4 | 10.0 | 685 224 | 2 432 043 | 3.4 | 11.6 |
| GEORGIA | 715 030 | 2 919 761 | 2.8 | 10.3 | 256 927 | 996 272 | 2.5 | 8.2 |
| HAWAII | 259 153 | 1 065 393 | .4 | 9.9 | 134 737 | 533 978 | 1.3 | 11.3 |
| IDAHO | 127 125 | 507 419 | .6 | 4.0 | 36 188 | 141 127 | 2.6 | 2.5 |
| ILLINOIS | 1 795 320 | 7 211 543 | -.1 | 6.0 | 592 437 | 2 320 005 | -2.4 | -2.5 |
| INDIANA | 714 297 | 2 656 646 | 2.1 | -1.2 | 369 392 | 1 334 295 | -.1 | 1.4 |
| IOWA | 602 463 | 1 790 780 | .5 | 2.7 | 133 394 | 508 908 | -4.7 | .8 |
| KANSAS | 378 600 | 1 361 504 | 2.1 | 9.6 | 110 519 | 433 450 | .2 | 3.8 |
| KENTUCKY | 610 186 | 2 224 878 | .7 | 3.4 | 156 474 | 620 745 | -.7 | 1.9 |
| LOUISIANA | 677 836 | 2 650 198 | 3.6 | 14.9 | 213 272 | 816 733 | 3.3 | 12.9 |
| MAINE | 171 912 | 666 652 | 3.0 | 13.2 | 58 177 | 228 219 | 3.2 | 8.2 |
| MARYLAND | 686 494 | 2 876 365 | 1.9 | 4.4 | 185 960 | 732 391 | .9 | 2.1 |
| MASSACHUSETTS | 1 051 203 | 4 074 801 | 1.5 | 1.9 | 225 899 | 818 538 | 4.9 | 10.6 |
| MICHIGAN | 458 201 | 6 052 442 | .4 | -.6 | 470 989 | 1 712 344 | 1.0 | -2.4 |
| MINNESOTA | 857 921 | 3 257 746 | .8 | -1.5 | 165 859 | 668 324 | -.2 | 1.5 |
| MISSISSIPPI | 389 637 | 1 354 045 | 1.1 | 8.3 | 181 707 | 708 051 | -1.1 | 6.9 |
| MISSOURI | 521 012 | 2 108 447 | 1.3 | .4 | 202 510 | 772 011 | 1.0 | -4.5 |
| MONTANA | 89 777 | 445 539 | -4.1 | .4 | (X) | (X) | (X) | (X) |
| NEBRASKA | 193 234 | 830 855 | - | 4.7 | 75 664 | 280 620 | 1.9 | 3.3 |
| NEVADA | 134 191 | 497 103 | 1.6 | 5.0 | 49 110 | 190 206 | 1.5 | 3.5 |
| NEW HAMPSHIRE | 70 815 | 266 515 | 2.3 | .3 | (X) | (X) | (X) | (X) |
| NEW JERSEY | 1 081 945 | 4 748 620 | 3.6 | 19.9 | 277 374 | 1 214 032 | .1 | 2.9 |
| NEW MEXICO | 321 526 | 1 122 229 | 7.9 | 24.1 | 122 712 | 455 495 | 4.9 | 16.5 |
| NEW YORK | 4 273 711 | 13 910 520 | 2.7 | 9.3 | 866 599 | 2 965 313 | -.6 | -4.2 |
| NORTH CAROLINA | 959 907 | 3 365 754 | .9 | 5.7 | 184 543 | 721 674 | 1.5 | 4.8 |
| NORTH DAKOTA | 111 962 | 405 833 | 2.6 | 15.2 | 36 055 | 125 434 | 2.0 | 3.1 |
| OHIO | 1 597 741 | 5 040 603 | 4.5 | 5.6 | 424 601 | 1 513 805 | 5.6 | 2.7 |
| OKLAHOMA | 538 871 | 2 042 300 | 2.5 | 17.4 | 99 470 | 363 777 | 4.9 | 18.2 |
| OREGON | 340 735 | 1 567 550 | 3.3 | 7.1 | (X) | (X) | (X) | (X) |
| PENNSYLVANIA | 1 579 953 | 7 425 532 | .3 | 4.4 | 531 820 | 2 026 187 | .5 | 1.8 |
| RHODE ISLAND | 136 319 | 575 513 | .6 | 2.1 | 43 488 | 173 806 | -.1 | 2.5 |
| SOUTH CAROLINA | 452 219 | 1 787 675 | 1.8 | 10.0 | 154 340 | 602 211 | 1.1 | 6.2 |
| SOUTH DAKOTA | 82 747 | 279 998 | -1.3 | 6.0 | 31 909 | 143 301 | -5.8 | .4 |
| TENNESSEE | 504 842 | 1 931 570 | .8 | 2.0 | 261 326 | 1 017 940 | 2.0 | 3.6 |
| TEXAS | 1 934 442 | 7 442 999 | 5.1 | 18.3 | 740 328 | 2 774 306 | 4.2 | 17.3 |
| UTAH | 221 059 | 830 365 | 3.3 | 9.0 | 94 310 | 337 808 | 2.0 | 6.2 |
| VERMONT | 63 849 | 283 497 | 1.5 | 5.1 | 12 691 | 44 261 | 4.2 | 9.9 |
| VIRGINIA | 632 636 | 2 918 356 | .6 | 6.8 | 167 145 | 629 515 | 1.3 | 9.1 |
| WASHINGTON | 742 233 | 3 021 305 | 1.4 | 9.5 | 437 667 | 1 670 079 | 2.2 | 11.9 |
| WEST VIRGINIA | 325 303 | 1 244 677 | 1.2 | 3.3 | 168 277 | 616 551 | 3.6 | 4.0 |
| WISCONSIN | 886 838 | 3 447 916 | .5 | 8.6 | 213 180 | 859 498 | .2 | 8.7 |
| WYOMING | 104 669 | 465 947 | 2.6 | 22.0 | 49 103 | 194 701 | 5.1 | 30.1 |
| EXHIBIT: DISTRICT OF COLUMBIA ² | 241 055 | 1 019 584 | 6.6 | 17.3 | 66 540 | 230 707 | 8.0 | 28.1 |

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 4. Collections of Selected State Taxes, First Quarter of 1981 and Prior Periods—Continued

| State | Motor fuel sales | | | | Tobacco product sales | | | |
|--|--|---|-----------------------|--|-------------------------|--------------------------|---|-----------------------|
| | 1st quarter 1981 (thousand dollars) | 12-month periods | | 1st quarter 1981 (thousand dollars) | 12-month periods | | | |
| | | Year ended March 1981 (thousand dollars) | Percent change from-- | | Year ended Dec. 1980 | Year ended March 1980 | Year ended March 1981 (thousand dollars) | Percent change from-- |
| UNITED STATES, TOTAL ² | 2 393 398 | 9 668 099 | .2 | -1.7 | 900 190 | 3 827 767 | .1 | 2.8 |
| ALABAMA | 58 617 | 208 486 | 9.5 | 21.7 | 16 330 | 64 246 | 6.4 | 21.6 |
| ALASKA | 7 188 | 24 222 | 8.3 | 1.5 | 1 375 | 4 431 | 10.0 | 2.4 |
| ARIZONA | 30 420 | 119 935 | -.3 | -4.5 | 9 731 | 39 933 | .2 | 2.0 |
| ARKANSAS | 31 534 | 133 011 | -.9 | -1.7 | 12 087 | 51 507 | -.3 | 3.5 |
| CALIFORNIA | 204 473 | 846 472 | .7 | -1.5 | 61 002 | 275 162 | -1.0 | -.8 |
| COLORADO | 24 712 | 104 594 | -4.1 | -8.5 | 8 846 | 36 848 | 1.0 | 5.8 |
| CONNECTICUT | 36 772 | 149 555 | -.4 | -4.2 | 17 379 | 75 067 | -.6 | -1.3 |
| DELAWARE | 7 074 | 29 416 | .8 | -1.1 | 2 863 | 12 410 | .8 | 4.7 |
| FLORIDA | 109 743 | 419 068 | 1.0 | -3.3 | 65 610 | 262 413 | .5 | 3.1 |
| GEORGIA | 85 111 | 339 781 | 1.1 | 7.3 | 18 413 | 80 968 | -.6 | -.6 |
| HAWAII | 8 308 | 34 076 | -.5 | -2.3 | 3 193 | 13 281 | -.5 | 5.7 |
| IDAHO | 12 800 | 51 045 | 3.0 | -7.4 | 1 963 | 8 281 | 1.6 | 3.3 |
| ILLINOIS | 90 560 | 370 022 | -1.7 | -6.7 | 41 976 | 176 016 | -2.3 | -2.2 |
| INDIANA | 61 977 | 254 373 | -.6 | -2.0 | 19 260 | 84 180 | .2 | 3.4 |
| IOWA | 38 479 | 162 994 | -1.6 | -3.2 | 10 870 | 47 304 | .2 | 1.5 |
| KANSAS | 27 800 | 115 013 | .3 | -7.4 | 7 920 | 33 735 | -.2 | 3.4 |
| KENTUCKY | 42 961 | 179 820 | -5.1 | -6.1 | 5 276 | 21 767 | 1.7 | 1.8 |
| LOUISIANA | 46 351 | 186 957 | 1.4 | -1.5 | 15 820 | 63 328 | 2.4 | 5.6 |
| MAINE | 11 470 | 49 639 | -.7 | -6.3 | 5 537 | 24 418 | .3 | 1.9 |
| MARYLAND | 45 362 | 187 665 | .7 | -.2 | 16 589 | 67 873 | 6.6 | 27.1 |
| MASSACHUSETTS | 54 109 | 219 392 | 1.2 | -3.7 | 34 435 | 143 969 | -.2 | .8 |
| MICHIGAN | 109 325 | 450 587 | -2.0 | -12.1 | 36 406 | 139 834 | -1.5 | -.9 |
| MINNESOTA | 55 320 | 233 524 | 5.0 | 10.5 | 20 494 | 87 438 | .5 | 1.3 |
| MISSISSIPPI | 26 108 | 124 731 | .6 | -2.0 | 8 245 | 34 184 | .4 | 3.7 |
| MISSOURI | 48 660 | 192 641 | 1.0 | -5.8 | 14 330 | 60 573 | -.4 | -1.8 |
| MONTANA | 11 029 | 49 112 | .1 | -3.2 | 2 636 | 11 541 | -1.4 | 5.7 |
| NEBRASKA | 29 391 | 109 535 | 5.5 | 5.8 | 5 445 | 22 815 | .5 | 2.3 |
| NEVADA | 8 466 | 35 095 | -.7 | 2.4 | 3 199 | 12 762 | 2.2 | 8.1 |
| NEW HAMPSHIRE | 11 505 | 47 191 | -.5 | -1.6 | 6 104 | 26 418 | 1.2 | 2.8 |
| NEW JERSEY | 69 568 | 284 013 | -1.2 | -4.2 | 40 802 | 174 985 | .9 | 2.3 |
| NEW MEXICO | 16 713 | 73 681 | -.1 | 5.0 | 3 295 | 15 116 | 1.2 | 7.4 |
| NEW YORK | 115 387 | 449 896 | -2.0 | -5.2 | 76 475 | 336 153 | .1 | 1.2 |
| NORTH CAROLINA | 67 917 | 284 362 | -1.1 | -5.5 | 4 170 | 18 350 | .5 | 1.3 |
| NORTH DAKOTA | 7 244 | 32 282 | 3.8 | -4.7 | 2 257 | 9 778 | 1.7 | 5.3 |
| OHIO | 93 626 | 380 610 | -.7 | -5.8 | 40 883 | 209 838 | -3.7 | 2.0 |
| OKLAHOMA | 31 767 | 128 227 | -.1 | -3.5 | 20 098 | 81 076 | 3.1 | 15.5 |
| OREGON | 19 844 | 89 264 | -.9 | -5.9 | 7 213 | 30 692 | 2.9 | 1.6 |
| PENNSYLVANIA | 144 038 | 582 797 | -1.0 | 4.0 | 59 623 | 253 218 | -.2 | .8 |
| RHODE ISLAND | 9 472 | 38 703 | .5 | -5.3 | 5 833 | 24 995 | 1.0 | 2.1 |
| SOUTH CAROLINA | 46 315 | 179 976 | 2.3 | 3.9 | 6 828 | 29 079 | 1.0 | 4.1 |
| SOUTH DAKOTA | 11 630 | 50 917 | 6.3 | 25.8 | 2 480 | 10 631 | .3 | 2.8 |
| TENNESSEE | 53 361 | 220 088 | -1.2 | -5.0 | 18 107 | 75 926 | .3 | 3.2 |
| TEXAS | 126 556 | 469 009 | -.5 | -4.3 | 80 398 | 333 344 | 1.1 | 5.1 |
| UTAH | 19 528 | 71 367 | 3.2 | -.9 | 2 596 | 10 786 | 1.7 | 10.5 |
| VERMONT | 4 754 | 21 608 | -2.2 | -3.8 | 2 478 | 9 926 | 2.3 | 3.4 |
| VIRGINIA | 78 679 | 293 649 | 2.4 | 6.3 | 4 034 | 17 760 | -.8 | 1.6 |
| WASHINGTON | 57 061 | 247 018 | -.7 | -6.0 | 18 952 | 72 146 | 1.2 | 12.0 |
| WEST VIRGINIA | 23 769 | 99 088 | -.5 | -5.4 | 9 019 | 38 086 | .4 | 3.1 |
| WISCONSIN | 47 496 | 204 019 | 4.0 | 15.7 | 20 155 | 87 603 | -.4 | 1.0 |
| WYOMING | 13 048 | 39 573 | -4.3 | .5 | 1 160 | 5 577 | -2.5 | 5.3 |
| EXHIBIT: DISTRICT OF COLUMBIA ² | 3 217 | 14 961 | -9.9 | -24.5 | 2 447 | 10 746 | -1.8 | -1.6 |

See footnotes at end of table.

QUARTERLY TAX REPORT

13

Table 4. Collections of Selected State Taxes, First Quarter of 1981 and Prior Periods—Continued

| State | Alcoholic beverage sales | | | | Individual income | | | |
|--|--|---|-----------------------|--|-------------------------|--------------------------|---|-----------------------|
| | 1st quarter 1981 (thousand dollars) | 12-month periods | | 1st quarter 1981 (thousand dollars) | 12-month periods | | | |
| | | Year ended March 1981 (thousand dollars) | Percent change from-- | | Year ended Dec. 1980 | Year ended March 1980 | Year ended March 1981 (thousand dollars) | Percent change from-- |
| UNITED STATES, TOTAL ² | 658 963 | 2 546 945 | .9 | 3.3 | 9 586 784 | 39 764 087 | 1.6 | 10.3 |
| ALABAMA | 20 958 | 89 146 | 1.0 | 8.9 | 107 479 | 424 596 | 4.9 | 9.7 |
| ALASKA | 2 712 | 7 915 | 14.7 | 6.5 | 239 | 1 537 | -94.0 | -98.7 |
| ARIZONA | 5 826 | 22 175 | -2 | .6 | 37 805 | 294 287 | -7.6 | -5.4 |
| ARKANSAS | 5 559 | 22 414 | -2.2 | 5.7 | 76 996 | 304 849 | -9.9 | -1 |
| CALIFORNIA | 34 118 | 141 056 | -6.5 | .3 | 1 578 216 | 6 706 766 | -2.7 | -14.3 |
| COLORADO | 5 618 | 24 078 | -.6 | -.9 | 31 947 | 445 989 | -11.9 | -11.2 |
| CONNECTICUT | 7 105 | 25 747 | 4.1 | 5.8 | 26 844 | 109 616 | 8.8 | 19.7 |
| DELAWARE | 958 | 5 029 | -.7 | 7.2 | 68 850 | 255 186 | 2.2 | 9.9 |
| FLORIDA | 80 455 | 296 191 | 1.4 | 5.5 | (X) | (X) | (X) | (X) |
| GEORGIA | 23 690 | 95 958 | .8 | 1.7 | 210 398 | 985 292 | 4.3 | 18.8 |
| HAWAII | 2 330 | 9 546 | 11.5 | -27.8 | 83 200 | 334 048 | -.5 | 10.4 |
| IDAHO | 2 074 | 7 566 | 1.6 | -1.9 | 45 830 | 175 086 | 3.9 | 13.5 |
| ILLINOIS | 19 958 | 76 722 | -1.4 | -.9 | 523 899 | 2 018 549 | 2.4 | 10.1 |
| INDIANA | 6 096 | 34 270 | -1.1 | -.4 | 168 437 | 575 253 | 8.8 | -3.3 |
| IOWA | 3 920 | 16 772 | 10.7 | 8.0 | 210 555 | 623 829 | 3.7 | 5.3 |
| KANSAS | 7 836 | 31 302 | 1.0 | 10.7 | 108 208 | 390 448 | 6.9 | 25.1 |
| KENTUCKY | 3 689 | 16 052 | - | - | 134 287 | 533 026 | 1.3 | 6.2 |
| LOUISIANA | 12 930 | 53 238 | 1.4 | 4.3 | 11 521 | 236 870 | -12.1 | -5.8 |
| MAINE | 5 729 | 27 486 | .2 | 2.8 | 34 992 | 166 231 | 5.9 | 33.4 |
| MARYLAND | 6 867 | 29 606 | -.1 | 1.1 | 266 831 | 1 168 221 | 2.9 | 8.2 |
| MASSACHUSETTS | 20 003 | 83 739 | 2.1 | 3.7 | 458 095 | 1 996 318 | 2.9 | 14.2 |
| MICHIGAN | 23 309 | 91 295 | -3.2 | 3.6 | 373 665 | 1 980 403 | 1.7 | 2.8 |
| MINNESOTA | 13 642 | 55 126 | .2 | 1.9 | 342 409 | 1 311 085 | 2.9 | -1.7 |
| MISSISSIPPI | 7 828 | 32 687 | 3.3 | 10.9 | 36 856 | 166 205 | 1.5 | -.8 |
| MISSOURI | 5 688 | 25 063 | -.1 | -.8 | 163 569 | 645 333 | 2.1 | 10.1 |
| MONTANA | 3 782 | 14 953 | 5.4 | 10.6 | 20 955 | 132 375 | -9.2 | -4.6 |
| NEBRASKA | 2 939 | 12 796 | -2.4 | 3.7 | 33 585 | 236 646 | -2.8 | 5.9 |
| NEVADA | 2 318 | 11 339 | -.3 | 3.2 | (X) | (X) | (X) | (X) |
| NEW HAMPSHIRE | 971 | 4 599 | - | .7 | 1 050 | 10 970 | 1.8 | 17.8 |
| NEW JERSEY | 11 635 | 58 174 | 1.8 | 17.7 | 268 908 | 1 114 402 | 5.7 | 17.5 |
| NEW MEXICO | 1 949 | 8 083 | -.7 | 3.9 | 38 931 | 99 102 | 49.8 | 42.0 |
| NEW YORK | 38 730 | 148 160 | -.7 | -1.0 | 1 776 710 | 6 592 771 | 4.7 | 14.1 |
| NORTH CAROLINA | 26 716 | 109 351 | -.9 | 5.5 | 291 441 | 1 275 124 | 1.6 | 11.7 |
| NORTH DAKOTA | 1 403 | 6 432 | -.6 | 1.3 | 15 870 | 57 687 | 3.6 | 29.1 |
| OHIO | 25 590 | 82 561 | 7.8 | 8.7 | 292 653 | 1 086 554 | 3.2 | 11.6 |
| OKLAHOMA | 9 284 | 36 448 | -.4 | -1.5 | 108 587 | 425 234 | 4.9 | 15.1 |
| OREGON | 2 483 | 10 499 | 1.0 | 2.9 | 194 592 | 926 290 | 2.1 | 5.9 |
| PENNSYLVANIA | 42 875 | 115 716 | 1.4 | -8.6 | 471 999 | 1 795 851 | 2.3 | 7.9 |
| RHODE ISLAND | 1 411 | 7 639 | -1.5 | .4 | 38 149 | 172 820 | 5.0 | 6.2 |
| SOUTH CAROLINA | 20 217 | 86 752 | 1.2 | 1.9 | 116 638 | 549 338 | 1.7 | 18.3 |
| SOUTH DAKOTA | 2 450 | 8 340 | 2.7 | -1.3 | (X) | (X) | (X) | (X) |
| TENNESSEE | 13 284 | 50 758 | 1.1 | 3.2 | 4 826 | 30 870 | 1 | 14.0 |
| TEXAS | 62 354 | 218 607 | 6.1 | 12.8 | (X) | (X) | (X) | (X) |
| UTAH | 2 021 | 6 872 | -2.7 | 16.4 | 79 301 | 296 886 | 6.6 | 13.0 |
| VERMONT | 3 057 | 13 351 | .9 | 2.4 | 18 811 | 91 207 | 2.8 | 6.1 |
| VIRGINIA | 21 167 | 78 605 | 1.0 | -8.4 | 246 970 | 1 200 709 | -.1 | 10.0 |
| WASHINGTON | 23 023 | 91 080 | 1.1 | 12.0 | (X) | (X) | (X) | (X) |
| WEST VIRGINIA | 874 | 5 541 | -7.5 | -10.3 | 57 008 | 264 941 | .6 | 8.0 |
| WISCONSIN | 9 073 | 38 905 | .3 | -2.6 | 388 172 | 1 555 285 | 1.9 | 16.9 |
| WYOMING | 459 | 1 205 | -27.7 | -21.8 | (X) | (X) | (X) | (X) |
| EXHIBIT: DISTRICT OF COLUMBIA ² | 2 326 | 8 149 | 3.8 | 1.9 | 83 281 | 301 227 | 8.9 | 21.1 |

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 4. Collections of Selected State Taxes, First Quarter of 1981 and Prior Periods—Continued

| State | Corporation net income | | | | Motor vehicle and operators' license | | | |
|--|--|---|--------------------------|-------------------------|--|---|--------------------------|-------------------------|
| | 1st quarter 1981 (thousand dollars) | 12-month periods | | | 1st quarter 1981 (thousand dollars) | 12-month periods | | |
| | | Year ended March 1981 (thousand dollars) | Percent change from— | | | Year ended March 1981 (thousand dollars) | Percent change from— | |
| Year ended Dec. 1980 | Year ended March 1980 | Year ended Dec. 1980 | Year ended March 1980 | Year ended Dec. 1980 | Year ended March 1980 | Year ended Dec. 1980 | Year ended March 1980 | Year ended Dec. 1980 |
| UNITED STATES, TOTAL ² | 3 725 091 | 14 125 278 | 2.3 | 7.6 | 1 758 465 | 5 463 225 | -1.2 | 3.0 |
| ALABAMA | 34 984 | 107 509 | -1.2 | 2.8 | 15 428 | 37 347 | -2.6 | -17.3 |
| ALASKA | 227 205 | 836 606 | 15.0 | 90.3 | 3 816 | 11 798 | -1.2 | 3.7 |
| ARIZONA | 18 955 | 131 533 | 1.1 | 30.0 | 23 532 | 65 892 | 4.0 | 7.1 |
| ARKANSAS | 17 348 | 82 827 | -.9 | -4.3 | 16 751 | 73 560 | -.6 | 3.2 |
| CALIFORNIA | 779 650 | 2 709 154 | 5.4 | 8.9 | 132 463 | 443 027 | 1.5 | 4.5 |
| COLORADO | 13 496 | 107 320 | -1.4 | -7.9 | 19 872 | 60 866 | 1.0 | 14.8 |
| CONNECTICUT | 77 679 | 279 600 | 6.1 | 19.6 | 20 747 | 81 342 | 6.1 | 4.5 |
| DELAWARE | 4 878 | 41 117 | -.1 | -18.7 | 5 491 | 23 925 | -.3 | -3.1 |
| FLORIDA | 92 926 | 406 810 | 4.1 | 15.8 | 65 028 | 269 606 | -1.0 | 3.5 |
| GEORGIA | 58 605 | 244 807 | 1.3 | 3.3 | 25 404 | 54 464 | 3.5 | -.2 |
| HAWAII | 10 112 | 51 982 | -1.5 | 10.5 | 4 268 | 8 180 | -1.9 | -3.3 |
| IDAHO | 7 466 | 48 146 | 2.1 | 19.2 | 10 533 | 38 272 | 1.9 | -2.8 |
| ILLINOIS | 147 377 | 802 840 | .6 | 20.3 | 62 171 | 359 296 | -3.8 | 5.8 |
| INDIANA | 18 573 | 157 124 | 2.1 | -21.1 | 38 920 | 99 056 | 2.1 | 6.3 |
| IOWA | 32 291 | 141 446 | 3.4 | 1.2 | 107 393 | 152 591 | 8.0 | 13.1 |
| KANSAS | 25 081 | 167 942 | 2.0 | 15.3 | 32 906 | 70 965 | -5.1 | -2.4 |
| KENTUCKY | 19 069 | 162 335 | -2.4 | 2.4 | 20 160 | 49 096 | -12.8 | -21.5 |
| LOUISIANA | 32 395 | 268 581 | 4.0 | 24.1 | 10 239 | 55 477 | -1.1 | .5 |
| MAINE | 8 417 | 41 403 | -6.9 | -7.3 | 11 867 | 35 872 | -2.4 | 21.2 |
| MARYLAND | 19 988 | 160 022 | -2.2 | -.7 | 43 397 | 85 577 | -2.4 | -6.2 |
| MASSACHUSETTS | 147 340 | 432 525 | -11.1 | -36.4 | 30 931 | 93 809 | 15.8 | 40.6 |
| MICHIGAN | 212 955 | 928 605 | -1.4 | -3.9 | 86 424 | 207 674 | -18.6 | -17.1 |
| MINNESOTA | 100 527 | 352 702 | -3.0 | -9.9 | 47 000 | 143 770 | 2.7 | 2.2 |
| MISSISSIPPI | 28 296 | 60 282 | -2.6 | -1.1 | 12 216 | 36 386 | 15.1 | 18.8 |
| MISSOURI | 17 797 | 129 300 | -1.8 | -9.8 | 41 401 | 114 316 | 1.0 | .3 |
| MONTANA | 7 039 | 46 503 | -15.2 | -.4 | 7 557 | 23 585 | 5.0 | 1.8 |
| NEBRASKA | 13 432 | 57 572 | -5.8 | 4.8 | 24 396 | 45 392 | .9 | 2.5 |
| NEVADA | (X) | (X) | (X) | (X) | 10 599 | 26 494 | 2.9 | 10.7 |
| NEW HAMPSHIRE | 14 918 | 60 829 | -4.1 | 1.1 | 5 546 | 24 312 | -1.9 | -6.4 |
| NEW JERSEY | 77 767 | 530 753 | 2.0 | 15.3 | 92 951 | 268 277 | -2.2 | -.2 |
| NEW MEXICO | 18 320 | 55 267 | 5.2 | 23.9 | 17 187 | 35 875 | -3.9 | -5.4 |
| NEW YORK | 675 085 | 1 524 968 | 9.7 | 23.4 | 94 000 | 328 224 | 1.2 | -.3 |
| NORTH CAROLINA | 92 603 | 284 376 | -4.6 | -2.5 | 100 577 | 138 608 | -1.1 | 1.0 |
| NORTH DAKOTA | 5 187 | 40 750 | -3.5 | 15.8 | 13 529 | 25 614 | -1.6 | -3.1 |
| OHIO | 236 507 | 513 684 | 1.1 | 1.3 | 81 479 | 325 124 | 7.6 | 18.7 |
| OKLAHOMA | 28 243 | 115 765 | 5.0 | 21.8 | 42 535 | 135 462 | -11.3 | -8.7 |
| OREGON | 24 319 | 176 319 | 1.2 | -3.1 | 26 837 | 116 330 | -1.6 | 11.2 |
| PENNSYLVANIA | 101 601 | 910 958 | .2 | 7.4 | 83 480 | 346 169 | -10.5 | 6.8 |
| RHODE ISLAND | 12 907 | 52 154 | -4.5 | -5.1 | 5 875 | 14 138 | -23.3 | -30.9 |
| SOUTH CAROLINA | 58 339 | 158 745 | .1 | 7.3 | 15 030 | 43 574 | 21.0 | 27.9 |
| SOUTH DAKOTA | 598 | 3 566 | 1.2 | 25.8 | 11 470 | 15 964 | -7.8 | -6.1 |
| TENNESSEE | 52 081 | 196 298 | 1 | -1.2 | 28 330 | 105 314 | .2 | .5 |
| TEXAS | (X) | (X) | (X) | (X) | 69 336 | 324 363 | -.4 | 3.5 |
| UTAH | 4 129 | 39 122 | -2.5 | 14.1 | 8 868 | 21 292 | .3 | 7.1 |
| VERMONT | 3 948 | 22 592 | -2.8 | -3.7 | 4 037 | 22 866 | -.5 | 11.0 |
| VIRGINIA | 23 760 | 187 979 | -.1 | -.3 | 35 979 | 115 296 | 2.2 | .9 |
| WASHINGTON | (X) | (X) | (X) | (X) | 30 259 | 94 980 | -.2 | 7.6 |
| WEST VIRGINIA | 11 938 | 30 923 | 1.7 | 14.9 | 8 110 | 47 783 | -.8 | -4.2 |
| WISCONSIN | 108 960 | 263 637 | -8.1 | -18.0 | 41 374 | 114 397 | -.6 | 6.3 |
| WYOMING | (X) | (X) | (X) | (X) | 10 766 | 31 628 | -1.6 | 3.4 |
| EXHIBIT: DISTRICT OF COLUMBIA ² | 8 083 | 63 288 | -2.5 | -10.6 | 9 256 | 17 352 | 1.8 | 7.9 |

Note: National totals include preliminary estimates for States where data are not available.

— Represents zero or rounds to zero.

X Not applicable.

¹Includes amounts not separately detailed.²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table only for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 1.³Reflects change in collection cycle.⁴Reflects, in part, increased tax liability due to decreased property tax credits.⁵Data estimated; actual figures are unavailable.

APPENDIX A

Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 4 of this report.

ALABAMA

Motor fuel sales tax. Tax rate increased from 7 to 11 cents per gallon, effective August 1, 1980.

Tobacco product sales tax. Rate increases became effective July 29, 1980.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1980.

Motor vehicle and operators' license tax. Initiated staggered registration system effective October 1, 1980.

ALASKA

Individual income tax. Major tax credits, effective January 1, 1978, were superseded by a new law repealing the income tax effective retroactively to January 1, 1979.

ARIZONA

General sales and gross receipts tax. Food products exempted from tax base effective July 1, 1980.

ARKANSAS

Individual income tax. Effective January 1, 1980, withheld taxes were to be remitted monthly instead of quarterly.

CALIFORNIA

Individual income tax. Tax brackets indexed and new withholding tables issued, effective January 1, 1981.

Corporation net income tax. Tax rates increased applicable starting with 1980 fiscal year.

COLORADO

General sales and gross receipts tax. Food products exempted from tax base effective July 1, 1980.

Individual income tax. Credits were allowed for 10 percent of 1979 tax liability and 20 percent of 1980 tax liability.

CONNECTICUT

General sales and gross receipts tax. Tax rate increased from 7.0 to 7.5 percent effective July 1, 1980.

Motor vehicle and operators' license tax. Effective January 1, 1981, automobile registration is required every 2 years.

ILLINOIS

General sales and gross receipts tax. Tax rate on food and drugs reduced from 4 to 3 percent effective January 1, 1980, and from 3 to 2 percent, effective January 1, 1981.

INDIANA

Motor fuel sales tax. Tax rate increased from 8 to 8.5 cents per gallon, effective July 1, 1980.

Individual income tax. Rates reduced slightly effective January 1, 1980, and 15 percent credit on 1979 tax liability allowed.

IOWA

Individual income tax. Changes affecting collections applicable to the 1979 tax year included increases in deductions and personal exemption credits, and indexing of tax brackets.

KANSAS

Individual income tax. A moratorium on withheld taxes was in effect for the month of November 1979.

LOUISIANA

Individual income tax. Tax rates lowered, applicable January 1, 1980.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MARYLAND

Tobacco product sales tax. Rate increases became effective July 1, 1980.

MASSACHUSETTS

Motor fuel sales tax. Tax rate increased from 8.5 to 10 cents per gallon, effective August 1, 1980.

Motor vehicle and operators' license tax. Rate increases became effective July 1, 1980.

MICHIGAN

Motor vehicle and operators' license tax. Initiated staggered registration system effective October 1, 1979.

MINNESOTA

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon, effective May 1, 1980.

MONTANA

Individual income tax. A moratorium on withheld taxes was in effect for the months of September 1979 and November and December 1980. In addition, tax brackets indexed effective January 1, 1981.

NEBRASKA

Motor fuel sales tax. Tax rate increased from 10.5 to 13.6 cents per gallon effective October 1, 1980.

Alcoholic beverage sales tax. Rate increases became effective September 1, 1979.

Individual income tax. Tax rate is a percentage of adjusted Federal income tax liability. Percent rate changes and applicable dates were: January 1, 1979, from 16 to 18 percent; and January 1, 1980 to 17 percent. In addition there was a moratorium on withheld taxes in effect for the month of December 1979.

NEW JERSEY

Corporation net income tax. Tax rate increased from 7.5 to 9.0 percent effective January 1, 1980.

NEW MEXICO

Motor fuel sales tax. Tax rate increased from 7 to 8 cents per gallon, effective July 1, 1980.

OHIO

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1981.

Alcoholic beverage sales tax. Rate increases became effective January 1, 1981.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective January 1, 1980.

OREGON

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

PENNSYLVANIA

Motor vehicle and operators' license tax. Initiated staggered registration system effective April 1, 1980.

SOUTH CAROLINA

Motor fuel sales tax. Tax rate increased from 9 to 10 cents per gallon effective September 1, 1979, and from 10 to 11 cents per gallon effective October 1, 1980.

Motor vehicle and operators' license tax. Initiated staggered registration system and increased tax rates, effective October 1, 1980.

SOUTH DAKOTA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective April 1, 1980; tax rate on food products remains at 4 percent.

Motor fuel sales tax. Tax rate increased from 9 to 12 cents per gallon effective April 1, 1980.

VERMONT

Individual income tax. Tax rate is a percentage of adjusted Federal income tax

liability. Effective January 1, 1979 rate was reduced from 25 to 23 percent, but was increased again to 25 percent, effective January 1, 1980.

VIRGINIA

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective July 1, 1980.

WEST VIRGINIA

General sales and gross receipts tax. Food products exemption to be phased in over a 2-year period, with the rate dropping from 3 to 2 percent on July 1, 1979, to 1 percent on July 1, 1980, and zero on July 1, 1981.

WISCONSIN

Motor fuel sales tax. Tax rate increased from 7 to 9 cents per gallon, effective May 1, 1980.

APPENDIX B
Seasonal Factors for Tax Collections, First Quarter of 1981 and Prior Periods

| Period | Level of tax-imposing government | | Type of tax | | | | | | |
|----------------------|----------------------------------|-------|-------------|----------------------------------|------------------|-------------------|------------------------|---------------------------------------|-----------|
| | State | Local | Property | General sales and gross receipts | Motor fuel sales | Individual income | Corporation net income | Motor vehicle and operators' licenses | All other |
| QUARTERS | | | | | | | | | |
| 1981: | | | | | | | | | |
| 1ST QUARTER. | 101.2 | 99.5 | 96.4 | 105.3 | 97.0 | 94.5 | 107.3 | 132.5 | 100.7 |
| 1980: | | | | | | | | | |
| 4TH QUARTER. | 93.9 | 129.2 | 136.2 | 99.1 | 101.7 | 99.5 | 78.9 | 77.2 | 89.4 |
| 3D QUARTER | 92.5 | 86.5 | 83.5 | 96.2 | 102.2 | 96.8 | 77.1 | 78.3 | 90.4 |
| 2D QUARTER | 112.4 | 85.2 | 84.3 | 99.5 | 99.4 | 109.1 | 140.4 | 111.8 | 119.5 |
| 1ST QUARTER. | 101.3 | 98.8 | 95.5 | 105.1 | 96.7 | 94.7 | 107.7 | 133.3 | 100.7 |
| 1979: | | | | | | | | | |
| 4TH QUARTER. | 93.8 | 129.7 | 137.0 | 99.1 | 101.5 | 99.5 | 74.7 | 76.7 | 89.3 |
| 3D QUARTER | 92.5 | 86.3 | 83.2 | 96.3 | 102.4 | 96.5 | 77.1 | 78.2 | 90.6 |
| 2D QUARTER | 112.5 | 85.6 | 84.8 | 99.7 | 99.6 | 109.3 | 140.1 | 111.2 | 119.6 |
| 1ST QUARTER. | 101.4 | 97.7 | 94.2 | 104.9 | 96.3 | 94.8 | 108.5 | 135.0 | 100.6 |
| 1978: | | | | | | | | | |
| 4TH QUARTER. | 93.6 | 130.6 | 138.1 | 99.0 | 101.2 | 99.5 | 74.4 | 75.4 | 89.0 |
| 3D QUARTER | 92.4 | 86.1 | 82.8 | 96.4 | 103.0 | 96.0 | 77.0 | 78.1 | 90.7 |
| 2D QUARTER | 112.7 | 86.2 | 85.5 | 100.1 | 99.9 | 109.8 | 140.0 | 110.3 | 119.9 |
| 1ST QUARTER. | 101.5 | 96.3 | 92.8 | 104.4 | 95.7 | 95.0 | 109.0 | 137.9 | 100.5 |
| 1977: | | | | | | | | | |
| 4TH QUARTER. | 93.3 | 131.5 | 138.8 | 98.9 | 100.9 | 99.3 | 74.1 | 73.5 | 88.6 |
| 3D QUARTER | 92.3 | 86.0 | 82.8 | 96.5 | 103.6 | 95.4 | 76.6 | 78.2 | 90.8 |
| 2D QUARTER | 112.9 | 86.9 | 86.3 | 100.7 | 100.3 | 110.4 | 140.3 | 108.6 | 120.5 |
| 1ST QUARTER. | 101.7 | 94.5 | 91.1 | 103.7 | 94.9 | 95.2 | 109.1 | 141.9 | 100.3 |
| 1976: | | | | | | | | | |
| 4TH QUARTER. | 93.1 | 133.4 | 139.9 | 98.9 | 100.7 | 99.0 | 74.0 | 71.3 | 88.3 |
| 3D QUARTER | 92.1 | 86.0 | 83.2 | 96.8 | 104.4 | 94.8 | 75.9 | 77.6 | 90.8 |
| 2D QUARTER | 113.2 | 87.5 | 86.5 | 101.3 | 100.7 | 111.0 | 141.3 | 107.4 | 121.0 |
| 1ST QUARTER. | 101.9 | 92.1 | 89.4 | 102.9 | 94.1 | 95.9 | 108.8 | 145.8 | 100.3 |

Note: The adjustment factors shown in this table have been developed from unadjusted data collected in this survey from the first quarter of 1970 to first quarter 1981. The adjustment factors reflect the elimination of seasonal variation only. See text. Adjusted tax collections in table 2 are derived by dividing these factors (expressed as ratios) into the unadjusted data for the tax grouping shown above. The figure for total tax collections, adjusted, was derived by summing the adjusted data for the individual types of taxes.

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